



Auditor
Charles E. Walder
Chief Fiscal Officer

TO: Elected Official, Department Head, or Accounting Staff of
Juvenile and Probate Court

DATE: 04/29/2020

FROM: Auditor's Office Fiscal Department

SUBJECT: PROBLEMS WITH VOUCHERS RECENTLY SUBMITTED FOR PAYMENT

The following deficiencies were found while processing your vouchers for payment. Please review the list and make note of the areas that need correction or additional information and resubmit. If deficiencies are not corrected, your vouchers will be returned to you electronically via New World for corrections prior to processing.

New World Batch Number: 2020-00001156
Vendor: Chagrin Valley Publishing

G/L Date: 04/24/2020

<input type="checkbox"/> Department Head Signature Missing on Cover	<input type="checkbox"/> Incorrect Vendor Number(s)
<input type="checkbox"/> Incorrect Account Number	<input type="checkbox"/> Incorrect/No Encumbrance No.
<input type="checkbox"/> Incorrect Remittance Address	<input type="checkbox"/> Incorrect Voucher Amount
<input type="checkbox"/> Insufficient Cash Balance Available	<input type="checkbox"/> Incorrect G/L Date
<input type="checkbox"/> Batch not Approved in New World	<input type="checkbox"/> Expense Precedes Encumbrance
<input type="checkbox"/> Insufficient Balance Available on Encumbrance	<input type="checkbox"/> Remittance Copy Missing
<input type="checkbox"/> No/insufficient Evidentiary Matter	<input type="checkbox"/> Due Date Deadline missed
<input type="checkbox"/> Signature Authorizing Payment of Invoice(s) Missing on Invoice(s) – (OK to Pay)	
<input type="checkbox"/> Missing Original, Detailed, and/or Itemized Invoice(s) or Receipt(s)	
<input checked="" type="checkbox"/> Other <u>Please see attached memo</u>	

Solution: Please see attached memo.

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293

Direct Line: (440) 279-1600

FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359

Web site: <http://www.auditor.co.geauga.oh.us>

Email: auditor@co.geauga.oh.us



Auditor
Charles E. Walder
Chief Fiscal Officer

April 29, 2020

Judge Timothy J. Grendell
Gauga County Probate Juvenile Court
231 Main Street, Suite 200
Chardon, OH 44024

Re: Probate Juvenile Court Vouchers for Vendors 8312 and 45999

Judge Grendell:

My Office is in receipt of your letter dated April 28, 2020 and your resubmitted vouchers for TRZ Business Services, Inc. and Chagrin Valley Printing. My position remains as stated in my April 24, 2020 letter regarding this matter. We are again returning these voucher materials to the Court as they are not valid claims against the Gauga County Treasury.

Sincerely,

Charles E. Walder
Gauga County Auditor

Cc: PBehrend
GC Fiscal (RLeyde)
KJacob
file

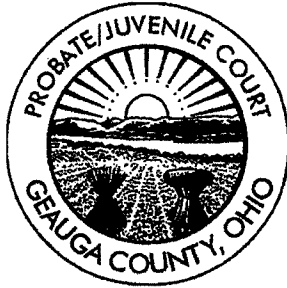
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COURT OF COMMON PLEAS

PROBATE / JUVENILE DIVISION

GEAUGA COUNTY

TIMOTHY J GRENDELL – JUDGE

Courthouse Annex, 2nd Floor

231 Main Street, Suite 200

Chardon, Ohio 44024

Voice: 440-279-1830

Fax Probation: 440-285-5025

Fax Court: 440-285-8751

geaugacourts.org

April 28, 2020

Chuck Walder
Gauga County Auditor's Office
231 Main Street, Suite 1A
Chardon, OH 44024

RE: Probate Juvenile Court Vouchers for Vendors 8312 and 45999

Auditor Walder:

I received your April 24, 2020 letter regarding vouchers for two of the Court's vendors: TRZ Business Services, Inc., and Chagrin Valley Printing. The invoice for TRZ Business Services should have been submitted to be paid out of the Court's Special Projects Fund, not the General Fund (staff error), so a new invoice entry has been created in New World to replace the previous entry, and enclosed with this letter is are new vouchers to replace the ones previously submitted.

Regarding your erroneous apparent belief that all public dollars in the public treasury are sourced by tax dollars, as the County Auditor you should know that this is simply untrue, and the Court has made numerous attempts over the past two (2) years to educate you and your office on the various non-tax different sources of ten (10) of the Court's twelve (12) different funds, which are each governed by separate and specific statutes in the Ohio Revised Code. Shortly after you were appointed to the Auditor position, you met with the Court Administrator who showed you the Court's various funds and explained this fact to you; after numerous refusals by you to pay Court vendors for legitimate services, the Court provided you with a copy of the enclosed list of each of the Court's funds and their governing statutes; and the Court provides a Court Order with each individual voucher it submits to your office for payment for its vendors, which cites the specific statute(s) that govern the particular fund that particular payment should be expended from.

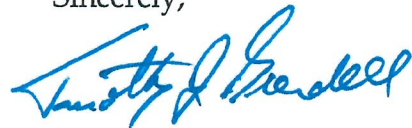
As you must know by now, the Court's Special Projects Funds are governed by O.R.C. 2303.201(E)(1), which clearly states that the fund is sourced by fees collected by the Court, not tax dollars. While fees collected by the Court are public Court managed funds, they are not tax dollars. Therefore, the statements made in the robocall and on the advertisement are 100% accurate, and not at all false or misrepresentative.

Regarding public purpose, the robocall was to inform the public that the Court would remain open and had implemented procedures (which also applied to the public) to help protect the health of the public and Court staff. The call was the least expensive way to disseminate this important information to the public.

The advertisement in the Chagrin Valley Times was a copy of the Court's Good Deeds Checklist which included an invitation to one of numerous online Good Deeds Programs, which teaches the public how they can set up their assets now to avoid probate later. Not only does this save the public time and money, but it also saves tax dollars because it results in fewer probate cases. The programs are being provided to residents during the COVID-19 stay at home period to encourage residents to use this time to plan for their future.

Enclosed with this letter is the new voucher for TRZ Business Services to replace the one previously erroneously submitted, along with the same voucher for Chagrin Valley Times that your office returned to the Court. Please promptly pay these vouchers out of the non-tax dollar sourced Special Project Funds, as specified on the enclosed purchase orders and Court Orders, as required by law.

Sincerely,



Timothy J. Grendell
Judge

Enclosures

cc: Patty Behrend
Kate Jacob
"GC Fiscal":
Heather Penrod
Madeline Vanscoyoc
Kristen Sinatra
Bella Qorri

Geauga County Probate/Juvenile Court Funds and Governing Statutes

1001 General Fund (ORC 5707 and ORC 2151.10 – “*All disbursements from such appropriations shall be upon specifically itemized vouchers, **certified to by the judge.***”)

2080 Probate and 2079 Juvenile Special Projects Funds [ORC 2303.201(E)(1) – “*Moneys from a fund of that nature shall be disbursed upon **an order** of the court*”]

4005 Computerization Fund (ORC 2303.201 and ORC 2101.162 – “*to be disbursed, upon **an order** of the probate judge*”)

4004 Clerk Computerization Fund (ORC 2101.162 – “*to be disbursed, upon **an order** of the court/probate judge*”)

2090 Probate Court Conduct of Business Fund (ORC 2101.19 – “*Upon receipt of **an order** of the probate judge for the payment of moneys from the fund for the conduct of the business of the court, the county auditor shall draw a warrant on the county treasurer for the amount of money specified in the order, but not exceeding the balance of the moneys in the fund, which warrant shall be made payable to the probate judge or another person designated in the order*”)

2016 Indigent Guardianship Fund (ORC 2111.51 – “*expenditures from the fund shall be made only **upon order** of the probate judge*”)

2018 Juvenile Indigent Drivers Fund [ORC 4511.191(H)(3)(b) – “*A... juvenile... court judge, **by order**, may make expenditures from... a county juvenile indigent drivers alcohol treatment fund*”]

2019 Juvenile Recovery Fund (ORC 2152.20)

2078 Juvenile Interlock & Alcohol Fund (ORC 4511.191 – “*A... juvenile... court judge, **by order**, may make expenditures from a county indigent drivers alcohol treatment fund, a county juvenile indigent drivers alcohol treatment fund*”)

2005 Care & Custody Fund [ORC 5139.34(C)(3) – “*Upon **an order** of the juvenile court that serves a county and subject to appropriation by the board of county commissioners of that county, a county treasurer shall disburse...* ”]

2043 Volunteer Guardianship Fund [ORC 2303.201(E)(1) - “*Moneys from a fund of that nature shall be disbursed upon **an order** of the court*”]

2151 CASA Fund [ORC 2303.201(E)(1) - “*Moneys from a fund of that nature shall be disbursed upon **an order** of the court*”]



Auditor
Charles E. Walder
Chief Fiscal Officer

TO: Elected Official, Department Head, or Accounting Staff of

Probate Court

DATE: 04/27/2020

FROM: Auditor's Office Fiscal Department

SUBJECT: PROBLEMS WITH VOUCHERS RECENTLY SUBMITTED FOR PAYMENT

The following deficiencies were found while processing your vouchers for payment. Please review the list and make note of the areas that need correction or additional information and resubmit. If deficiencies are not corrected, your vouchers will be returned to you electronically via New World for corrections prior to processing.

New World Batch Number: 2020-00001156

G/L Date: 04/14/2020

Vendor: Chagrin Valley Publishing

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| <input type="checkbox"/> Department Head Signature Missing on Cover | <input type="checkbox"/> Incorrect Vendor Number(s) |
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Solution: Please see attached memo.

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Auditor
Charles E. Walder
Chief Fiscal Officer

April 24, 2020

Judge Timothy J. Grendell
Geauga County Probate Juvenile Court
231 Main Street, Suite 200
Chardon, OH 44024

Re: Probate Juvenile Court Vouchers for Vendors 8312 and 45999

Judge Grendell:

My Office has reviewed the below requests for payments with public funds. We believe that said requests are not valid claims against the Geauga County Treasury. Therefore, we are returning their voucher materials to the Court.

I. March 12, 2020 Robocalls

On April 7, 2020, the Court submitted to our Office two vouchers to pay TRZ Business Services, Inc. (Vendor 8312) of Akron, Ohio ("TRZ"), for coronavirus-related robocalls, made on March 12, 2020, totaling \$2,450.88 from public funds (hereinafter "March 12, 2020 Robocalls"). Included in the Court's submission were two separate court orders from Judge Grendell both ordering payment to TRZ "for outreach for COVID-19."

Pursuant to our Office's request for additional evidentiary matter supporting payment, on April 14, 2020, the Court submitted the recording used in the March 12, 2020 Robocalls. The recording was 1:48 long and featured Judge Timothy Grendell's voice. At the end of the recording, Judge Grendell explicitly stated: *"This is Judge Tim Grendell. No tax dollars were used for this call. [then repeated] No tax dollars were used for this call."*

II. April 16, 2020 Advertisement

The Court submitted to my Office a voucher to use public funds to pay Chagrin Valley Printing (Vendor 45999) — which prints the Chagrin Valley Times, Geauga Times Courier, and Solon Times ("The Times") — for a "Display Ad" in the amount of \$910.00. Judge Grendell also ordered payment to The Times "for community outreach for [sic] Good Deeds program" via a court order. On April 13, 2020, The Times submitted its invoice to the court.

As evidentiary matter supporting payment, Geauga County Juvenile Probate Court submitted a copy of the full-page, color advertisement that ran in The Times on April 16, 2020 (hereinafter "April 16, 2020 Advertisement"). The ad explicitly states: *"Judge Timothy J. Grendell is offering FREE online Good Deeds Programs * * * Call Cheryl to RESERVE YOUR SPOT or to request a FREE DVD: 440-279-1840. No tax dollars were used to pay for this advertisement."*

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293

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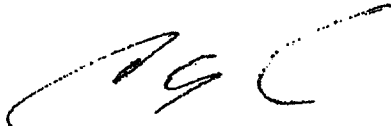
III. Review & Determination

Judge Grendell's statements to the public in the March 12, 2020 Robocalls ("*No tax dollars were used for this call*") and the April 16, 2020 Advertisement ("*No tax dollars were used to pay for this advertisement,*" and multiple references to "*free*" things) are contradicted by his later submitting them for payment using public funds. If paid through the Geauga County Treasury, the statements' specific language would promote and create a public *misrepresentation*. If the Auditor's office were to approve these expenditures using public funds we would be complicit in knowingly perpetrating multiple misrepresentations to the public about the expenditures.

Here, Judge Grendell, acting as a public official, has no authority to broadcast false statements or misrepresentations to the public via robocalls or newspaper advertisements at the public's expense; such conduct appears violative of both law and public policy. As a result, it is unnecessary for my Office to consider whether such expenditures would serve a public purpose. That being said however, there appears to be no public purpose permitting payment for mass communicating false statements to the public.

In conclusion, the court's submission to pay for the March 12, 2020 Robocalls and April 16, 2020 Advertisement with public funds are not valid claims against the Geauga County Treasury. Therefore, our Office is returning their voucher materials to the court.

Sincerely,

A handwritten signature in black ink, appearing to read 'C. Walder', with a stylized flourish at the end.

Charles E. Walder
Gauga County Auditor

Cc: PBehrend
GC Fiscal
KJacob
file

AUDITORS CERTIFICATION OF FUNDS
O.R.C. 5705.41D

Geauga County, Chardon, Ohio January 2, 2020

I HEREBY CERTIFY that the money required to meet the foregoing contract, agreement, or obligation in the sum of
\$5,000.00

has been lawfully approved, authorized or directed for such purpose and is in the Treasury or in the process of collection to the credit of the fund listed next to the item below, free from any previous encumbrances.

CHARLES E. WALDER
GEAUGA COUNTY AUDITOR

by _____, Deputy Auditor
GEAUGA COUNTY FEDERAL I.D. NO. 34-6001208
SALES AND USED TAX EXEMPTION - POLITICAL SUBDIVISION
STATE OF OHIO

FOR AUDITORS USE ONLY	Date: _____
Then and Now Certificate: _____	
Warrant Received by: _____	
Date: _____	

SHIP TO:

GEAUGA COUNTY
PROBATE / JUVENILE COURT -JUDGE GRENDALL
231 MAIN STREET SUITE 2
CHARDON, OH 44024

WARRANT NO.	VOUCHER DATE	VOUCHER AMOUNT
	4.24.2020	910.00
P.O. DATE	ADJUSTMENT	ACCOUNT NO.
01/02/2020		
1099 AMT.		

PURCHASE ORDER NO. 2020-00001270

GEAUGA CO. BOARD OF COMMISSIONERS: SESSION RESOLUTION JOURNAL PAGE BUDGET APPROVAL - ENCUMB _____ VOUCHER _____
--

VENDOR I.D. NO. 45999

PURCHASED FROM:
Chagrin Valley Printing

INVOICE TO:

GEAUGA COUNTY
PROBATE / JUVENILE COURT -JUDGE GRENDALL
231 MAIN STREET SUITE 2
CHARDON, OH 44024

Kimberly Quinn
DEPARTMENT HEAD SIGNATURE

QUANTITY	UNIT	FUND	DESCRIPTION	UNIT COST	TOTAL COST
1.0000	Each	2080	Other Expenses - Other Expenses 2080-008-00-901 - Other 5,000.00 GD-CVT	5,000.0000	\$5,000.00
TOTAL DUE					\$5,000.00

MEMOBILL

TIMES-SOLON-CURRENTS-GTC

PO BOX 760
SANDUSKY OH 44871-0760
(888) 238-0200
Fax(419) 621-2149

Balance Due: 910.00
Account Number: 70670
Memobill Date: 04/13/20

Amount Paid

GEAUGA COUNTY PROBATE
CHERYL KONCLER
231 MAIN STREET, STE 200
CHARDON OH 44024

ACCT.#
70670

02 02 000070670 00091000 1

Card:	AMEX	Visa	MC
Card #:			
Expires:			
Card Holder			
Zip Code:			
Signature:			

A FINANCE CHARGE OF 1.50 % WILL BE CHARGED ON ALL PAST DUE ACCOUNTS. PLEASE INCLUDE ACCOUNT NUMBER ON CHECK. PLEASE RETURN TOP PORTION OF STATEMENT WITH YOUR PAYMENT TO INSURE PROPER CREDIT

Date	Invoice	Description	Amount
04/16/20	665865	DISPLAY AD 04/16 CVT	910.00
Total Amount Due:			910.00

Memobill

Current	30 Days	60 Days	Over 90 Days	Over 120 Days	Total Amount Due
0.00	0.00	0.00	0.00	0.00	910.00

TIMES-SOLON-CURRENTS-GTC
PO BOX 760
SANDUSKY OH 44871-0760
(888) 238-0200

MEMOBILL

Account Number: 70670
Memobill Date: 04/13/20
Amount Due: 910.00

FILED
COMMON PLEAS COURT
IN THE COURT OF COMMON PLEAS
PROBATE DIVISION
GEAUGA COUNTY, OHIO

2010 JUL 29 10:11:01
PROBATE DIVISION
GEAUGA COUNTY, OHIO

In Re:
Establishment of Probate Court Special Projects Fund

ADMINISTRATIVE ORDER 2010-02

WHEREAS, the Court of Common Pleas, Probate Division, has determined that, for the efficient operation of the Court, additional funds are necessary for special projects of the Court, and

WHEREAS, the special projects shall include, but not be limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or alternative dispute resolution services, the employment of magistrates, the training and education of judges and magistrates, and other related services.

THEREFORE, pursuant to the authority granted in Ohio Revised Code Section 2303.201(E)(1), the Court hereby amends Rule 4 of the Local Rules of the Geauga County Court of Common Pleas, Probate Division, to encompass a new special projects fee in the sum of Fifteen Dollars (\$ 15.00) to be assessed on the filing of each estate, guardianship, trust, miscellaneous civil case, adoption, minor settlement, wrongful death case, name change, and marriage license.

All fees collected pursuant to this order shall be paid to the Geauga County Treasurer for deposit into a general special projects fund for Probate Court. The Court will allocate the funds to individual projects and moneys from such fund shall be disbursed upon an order of the Court in an amount not greater than the actual cost to the Court of any such determined project. The Probate Court clerks shall charge and collect this fee beginning on March 1, 2010, to be assessed on all specified cases filed on or after said date and the clerks shall continue to charge and collect this fee until further order of this Court.

IT IS SO ORDERED.



Judge Charles E. Henry

While you are sitting out the virus, it is a Good Time to Plan for Your Future

Real Estate Survivorship Deeds

Unless your property is in a trust or an LLC, your deed **MUST** include language to the effect of "for their joint lives, remainder to the survivor of them." Otherwise, your property will be considered a probate asset. If a person wishes to add a second person to a deed, he or she may do this by way of survivorship deed, but be aware that the additional person becomes a co-owner of the property, which could expose your property to that person's creditors. **You should consult with an attorney before executing a survivorship deed.**

Transfer on Death Affidavit for Singles and Widows: Single property owners may file a Transfer on Death Affidavit that states the individual's name, legally identifies the property and names the beneficiary or beneficiaries upon death. This sworn statement must be filed with the Geauga County Recorder's Office, 231 Main Street, Suite 1-C, Chardon, Ohio 44024. Phone 440-279-2020. **Again, check with an attorney first.** If you need an attorney, call the **Gauga Bar Association Lawyer Referral Service** at 440-286-7160.

Motor Vehicles, Boats, Campers, Mobile Homes, RVs

Transfer on Death (TOD): The vehicle owner can have a TOD notation placed on a car title by visiting the Geauga County Clerk of Court Auto Title Office, 470 Center Street #8-B, Chardon, Ohio 44024, phone: 440-279-1750, with the original title. There is a re-issue fee.

Married Couples: A surviving spouse may transfer motor vehicle titles with a combined value of less than \$65,000 by presenting their spouse's death certificate at the Clerk of Courts Auto Title Office.

Bank Accounts

Payable on Death (POD) Bank Accounts: Single account owners can add POD beneficiaries to bank accounts at no cost. You can obtain a POD account from your bank at no cost. Upon death, the money is paid directly to the POD beneficiary when he or she shows a death certificate. Until that time, the beneficiary **cannot** access your account.

Bonds/Stock Shares

Savings bonds: The asset must be jointly owned or have an official Transfer on Death notation right on the bond in order to transfer directly. visit www.treasurydirect.gov

Individual shares of stock: If you own a mutual fund, you need a beneficiary designation form. If you own individual shares of stock, you may place a Transfer on Death notation on the shares through the issuer.

CD's, Annuities, Life Insurance, Investment Accounts, Retirement Accounts, IRA's, 401K's, 403B's

You should have beneficiary designations on all your long-term investments. Typically, you would have identified beneficiaries when you signed up for the insurance or investment to avoid assets being held up in probate. Check your beneficiary designation forms by asking the issuer for a copy.

Geauga County Probate Court
**Judge Timothy J. Grendell is offering FREE
online Good Deeds Programs throughout April!**

Tuesdays and Thursdays at 2:00pm
Wednesdays at 6:00pm

**Call Cheryl to RESERVE YOUR SPOT or to request a FREE DVD:
440-279-1840**

IN THE COURT OF COMMON PLEAS
PROBATE DIVISION
GEAUGA COUNTY, OHIO

FILED
IN COMMON PLEAS COURT
2020 APR 14 PM 1:27

PROBATE-JUVENILE
DIVISION
GEAUGA COUNTY, OHIO

IN RE:) JUDGE TIMOTHY J. GRENDALL
PROBATE COURT)
EXPENDITURES)
CHAGRIN VALLEY) ADMINISTRATIVE ORDER
PUBLISHING CO) 2020-67

Pursuant to 2303.201(E)(1) and Administrative Order 2010-02 of this Court issued by Judge Henry (copy attached), this order hereby directs timely payment by the Geauga County Auditor in the amount of \$ 910.00 (Nine Hundred Ten Dollars and No Cents) to CHAGRIN VALLEY PUBLISHING CO, at DBA: CHAGRIN VALLEY TIMES, PO BOX 760, SANDUSKY, OH 44871-0760, for community outreach for Good Deeds program, which the Probate Court has determined to be an expenditure for a proper public purpose.

Kindly provide this Court with the original check which it will mail to the vendor.

IT IS SO ORDERED.


TIMOTHY J. GRENDALL, JUDGE

CC: Fiscal Director